Land Acquisition Act, 1894 (1 of 1894), for the purpose of any metro railway, pending immediately before the commencement of this Act before any court or other authority shall be continued and be disposed of under that Act as if this Act had not come into force.

Notification No. LAW 60 LCA 78

Bangalore, dated the 16th October 1978.

Ordered that the Additional Duties of Excise (Textiles and Textile Articles) Ordinance, 1978 (No. 4 of 1978) published in Part II, Section 1 of the *Gazette of India*, Extra-ordinary dated 3rd October, 1978 be republished in the *Karnataka Gazette*. for general information.

By Order and in the name of the Governor of Karnataka.

A. NEELAKANTARYA,
Under Secretary to Government,
31 *Deptt. of Law and Parliamentary Affairs.*

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS
(Legislative Department)

New Delhi, the 3rd October, 1978/Asvija 11, 1900 (Saka)

THE ADDITIONAL DUTIES OF EXCISE (TEXTILES AND TEXTILE ARTICLES) ORDINANCE, 1978

No. 4 OF 1978

Promulgated by the President in the Twenty-ninth Year of the Republic of India.

An Ordinance to provide for the levy and collection of additional duties of excise on certain textiles and textile articles.

Whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, Therefore, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. Short title and commencement:—(1) This Ordinance may be called the Additional Duties of Excise (Textiles and Textile Articles) Ordinance, 1978.

THE SCHEDULE

(*See* section 2(*h*) and sub-section (1) of section 32) Metropolitan City of Calcutta

METRO ALIGNMENT

(2) It shall come into force on the 4th day of October, 1978.

2. **Definitions**:—In this Ordinance, "cotton fabrics", "silk fabrics", "woollen fabrics", "man-made fabrics" and "wool tops" shall have the meanings respectively assigned to them in Items Nos. 19, 20, 21, 22 and 43 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944).

3. **Levy and collection of additional duties of excise on certain textiles and textile articles.**—(1) When goods of the description mentioned in the Scheddle chargeable with a duty of excise under the Central Excises and Salt Act, 1944 (1 of 1944) read with any notification for the time being in force issued by the Central Government in relation to the duty so chargeable, are assessed to duty, there shall be levied and collected a duty of excise equal to ten per cent of the total amount so chargeable on such goods.

(2) The duties of excise referred to in sub-section (1) in respect of the goods specified in the Schedule shall be in addition to the duties of excise chargeable on such goods under the Central Excises and Salt Act, 1944, (1 of 1944) or any other law for the time being in force and shall be levied for the purposes of the Union and the proceeds thereof shall not be distributed amont the Stages.

(3) The provisions of the Central Excises and Salt Act, 1944, (1 of 1944) and the rules made thereunder, including those relating to refunds and exemptions from duties, shall, so far as may be, apply in relation to the levy and collection of the duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of excise on such goods under tha Act or those rules.

THE SCHEDULE

(*See* Section 3)

Sl. No.	Description of goods
(1)	(2)
1.	Man-made fibres, other than mineral fibres, man-made filament yarns, cellulosic spun yarn and non-cellulosic wastes, all sorts as described in Item No. 18 I, 18 II, 18 III and 18 IV respectively of the First Schedule to the Central Excises and Salt Act, 1944.
2.	Cotton yarn, all sorts as described in Item No. 18A of the First Schedule to the Central Excises and Salt Act, 1944.
3	Woollen and acrylic spun yarn as described in Item No. 18B of the First Schedule to the Central Excises and Salt Act, 1944.
4	Non-cellulosic spun yarn as described in Item No. 18E of the First Schedule to the Central Excises and Salt Act, 1944.
5	Cotton fabrics.
6	Silk fabrics.
7	Woollen fabrics.
8	Man-made fabrics.
9	Wool tops.

N. SANJIVA REDDY,
Peesident.

R. V. S. PERI SASTRI,
Secy. to the Government of India.

Printed by the Director of Printing, Sty. & Publns. at the Govt. Press Blore

PART IV

SECTION 1-B

CENTRAL ACTS AND ORDINANCES

LAW AND PARLIAMENTARY AFFAIRS SECRETARIAT

Notification No. LAW 8 LCR 78.

Bangalore, dated 16th June 1978.

Ordered that the Income-Tax (Third Amendment) Rules, 1978 published in Part II, Section 3 (ii) of the Gazette of India, Extraordinary dated 31st March, 1978 be republished in the *Karnataka Gazette*, for general information.

By Order and in the name of the Governor of Karnataka,

A. NEELAKANTARYA,
Under Secretary to Government,
Deptt. of Law and Parly. Affairs.

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION

New Delhi, the 31st March, 1978.

INCOME-TAX

S. O. 222(E):—In exercise of the powers conferred by section 295 of the Income-tax Act 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely :—

1. These rules may be called the Income-tax (Third Amendment) Rules, 1978.
2. In Appendix II to the Income-tax Rules, 1962, for Form No. 24, the following Form shall be substituted, namely:—

FORM NO. 24

(*See* rule 35)

ANNUAL RETURN OF 'SALARIES' UNDER SECTION 206 OF THE INCOME-TAX ACT, 1961.

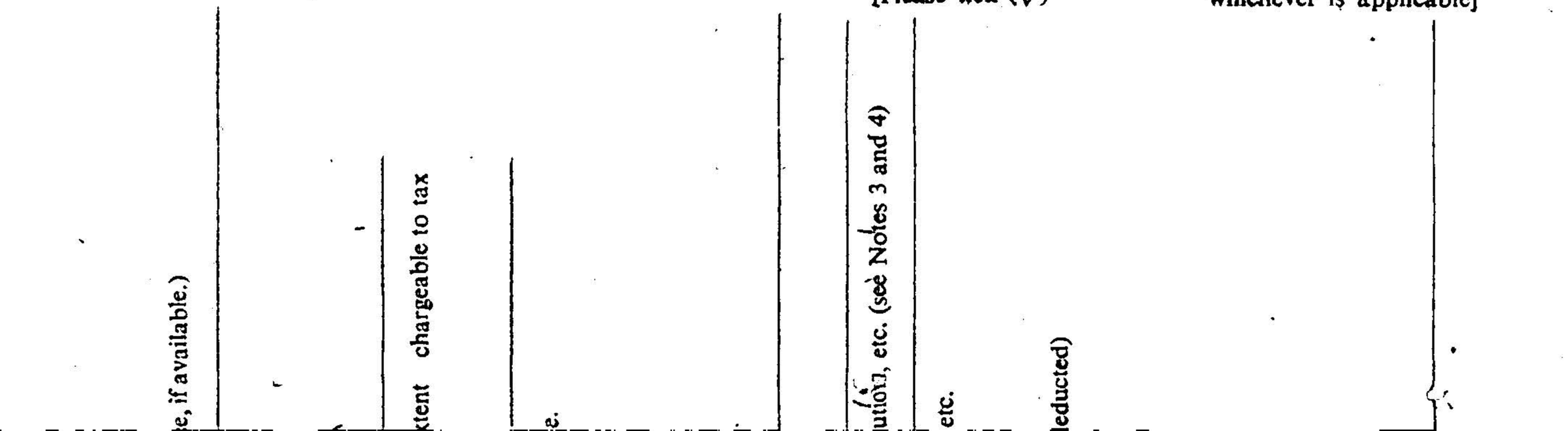
(For the year ending 31st March, 19)

Name and address of the employer
Permanent Account No.
T. D. S. No. (as allotted by the ITO)

Employer-Classification

01 Central Government/Union Territory
02 State Government
03 Local Authority
04 Central Government Company/Corporation established by a Central Act
05 State Government Company/Corporation established by a State or Provincial Act
06 Other Company
07 Firm
08 Individual
09 Others

[Please tick (√) whichever is applicable]



I certify that—

(i) the above return consists of pages serially numbered from———— to ———— and furnishes the prescribed particulars in respect of (give number) employees;

(ii) the above return contains a complete list of the total amount chargeable under the head "salaries" paid by ————

(a) to all persons who were receiving such income or to whom such income was due on the 31st day of March, 19- -at the rate of Rs.———— per annum (being Rs. 600 less than the taxable minimum prescribed by the Finance Act of the year) or who have received or to whom was due during the year ended on that day not less than the aforesaid sum in respect of salary, wages, annuity, gratuity, fees, commission, perquisities or profits in lieu of or in addition to salary or wages, advances of salary, payments at or in connection with retirement or any other sums chargeable to income-tax under the head "Salaries", and (b) to all persons from whose salaries any tax was deducted during the year ended on the 31st day of March, 19————;

(iii) the amount of tax shown in column 18 has been paid to the credit of the Central Government vide particulars given below:

(iv) all the particulars furnished in the return and the Annexure are correct.

.....

Signature of person by whom the return is delivered

Date ————————

Designation

11	13
Date of payment	Total of columns 1 to 12
[	

ANNEXURE

PARTICULARS OF VALUE OF PERQUISITES AND AMOUNT OF ACCRETION TO EMPLOYEES PROVIDENT FUND ACCOUNT

Name and address of the employer

T. D. S. No. Permanent Account No. Period: Year ending 31st March, 19——

Value of rent free accommodation or value of any concession in rent for the accommodation provided by the employer (give basis of computation)		
	Where accommodation is furnished	
		Value of furniture including household appliances and air-conditioning
		Value of any other perquisite as may be applicable)
		Value of any concessional rate of where the employee is allowed the use of one
		Value of any other perquisite (give details)
		Value of any benefit in the nature of cost or at concessional rate not included in the preceding

1	Name of the employee
2	Employee's serial No. in Form No. 24.
3	Where accommodation is unfurnished.
4	Value as if accommodation is unfurnished.
5	Cost of furniture (including television sets, radio sets, refrigerators, other l plant or equipment)
6	Perquisite value of furniture (10% of column 5)
7	Total of columns 4 and 6
8	Rent, if any, paid by the employee
9	Value of perquisite (column 3 minus column 8 OR column 7 minus colum
10	Where any conveyance has been provided by the employer free or at a cor or more motor cars owned or hired by the employer, estimated value of p
11	Remuneration paid by employer for domestic and/personal services prov
12	Value of free or concessional passages on home leave and other travelling
13	Estimated value of any other benefit or amenity provided by the employer columns (give details)
14	Employer's contribution to recognised provident fund in excess of 10% of
15	Interest credited to the assessee's account in recognised provident fund in Central Government.
16	Total of columns 9 to 15 carried to column 6 of Form No. 24.

Signature of person by whom the return is delivered

Designation.

[No. 2238/F. No. 142(6)/77-TPL]

S. N. SHENDE, Secy.

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Notes :

1. Please give occupational Code according to the following list.

Code No.	Occupation of employee	Code No.	Occupation of employee
01	Architects, engineers, technologists, surveyors and engineering technicians.	06	Rest of 'professional, technical and related workers'.
02	Physicians and surgeons.	07	Administrative, executive, clerical and related workers.
03	Accountants, auditors and related workers.	08	Sales workers.
04	Lawyers.	09	Service workers.
05	Teachers.	10	Production and related workers, transport equipment operators and labourers.

2. Salary includes wages, annuity, pension, gratuity, fees, commission, bonus, repayment of amount deposited under the Additional Emoluments (Compulsory Deposit) Act, 1974 or profits in lieu of or in addition to salary or wages, including payments made at or in connection with the termination of employment, advance of salary or any other sums chargeable to income-tax under the head "Salaries".

3. The amount withdrawn from the provident fund account for the payment of life insurance premium should not be included in this column.

4. Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that emplo to any approved superannuation fund, all such deductions or payments should be included in the return.

5. Where tax has been deducted at a lower rate or no tax has been deducted on the basis of a certificate given by the Income-tax Officer under section 197(1), this should be indicated in this column and a copy of such order should be attached along with the return.

6. Please record on every page the total of each of the columns 16 to 18.

Total (See Note 6)

1 Serial Number.

2 Name and residential address of employee (Also give the Permanent Account Number of the employe

3 Occupational classification of employee (give Code number); (see Note 1).

4 Total amount of salary, etc. excluding amounts required to be shown in coloumns 5 and 6 (see Note 2,

5 Total amount of house rent allowance, conveyance allowance and other allowances to the e
[see section 10(13A) read with rule 2A and section 10(14)].

6 Value of perquisites and amount of accretion to employee's provident fund account—as per annexu

7 Total of columns, 4, 5 and 6.

8 Standard deduction under section 16(i)

9 Deduction in respect of entertainment allowance under section 16(li).

10 Net amount taxable under Chapter IVA for the year (coloumn 7 minus total of Columns 8 and 9).

11 Amount deductible under section 80 C in respect of life insurance premium, provident fund contrib

12 Amount deductible under section 80G in respect of donations to certain funds' charitable institutions,

13 Amount deductible under section 80GG.

14 Amount deductible under any other provision of Chapter VI A (indicate relevant section and amount

15 Net amount on which tax is deductible (column 10 minus total of columns 11, 12, 13 and 14).

16 Income-tax.

17 Surcharge.

18 Total of columns 16 and 17.

---

19 Arrears of salary, if any, pertaining to earlier years included in total amount in column 7.

20 Tax attributable to such arrears included in the tax shown in column 18.

21 Serial number (Repeat number in column 1).

22 Remarks (see Note 5)